

119TH CONGRESS
2D SESSION

H. R. 10392

To temporarily suspend the imposition of certain fuel taxes.

IN THE HOUSE OF REPRESENTATIVES

SEPTEMBER 15, 2026

Mr. HARRIS of Maryland (for himself, Mr. HIGGINS of Louisiana, and Mr. FINE) introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To temporarily suspend the imposition of certain fuel taxes.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SUSPENSION OF FUEL TAX.**

4 (a) IN GENERAL.—In the case of taxable fuel (as de-
5 fined in section 4083(a)(1) of the Internal Revenue Code
6 of 1986) removed, entered, or sold on or after the date
7 of the enactment of this Act and before December 31,
8 2026, the rate of tax under clauses (i) and (iii) of section
9 4081(a)(2)(A) of such Code shall be zero.

10 (b) TAX RELIEF SHOULD BE PASSED ON TO CON-
11 SUMERS.—

1 (1) IN GENERAL.—It is the policy of Congress
2 that—

3 (A) consumers immediately receive the
4 benefit of the reduction in taxes resulting from
5 this Act beginning on the date of enactment,

6 (B) transportation motor fuels producers
7 and other dealers take such actions as nec-
8 essary to reduce transportation motor fuels
9 prices to reflect such reduction, and

10 (C) transportation motor fuels producers
11 and other dealers that fail to reduce transpor-
12 tation motor fuels prices to reflect such reduc-
13 tion shall be subject to monetary penalties
14 which are not less than the amount of the re-
15 duction in taxes which should have been passed
16 on to consumers.

17 (2) ENFORCEMENT.—The Secretary of the
18 Treasury shall use all applicable authorities to en-
19 sure that the benefit of the reduction in taxes result-
20 ing from the application of subsection (a) is received
21 by consumers.

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